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**Subject: Allowable Costs – Cost Categories**

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Effective Date: October 1, 2008

Revised from: July 1, 2006

**Policy:** Local Agencies (LA) may use WIC funds in support of general administration, nutrition education, breastfeeding, and client services. All costs must be based upon actual costs only. Estimated or approximated costs are not allowed. An allowable cost must be necessary and reasonable for proper and efficient performance and administration of the WIC Program.

**Reference: CFR §246.14, OMB Circular A-87-Attachment A**

**Procedure:**

**GENERAL ADMINISTRATION**

All general administration costs (direct or indirect) are generally considered to be overhead or general management costs. General management costs include those costs associated with program monitoring, fraud prevention, general oversight, and check accountability. The following are examples, although not all-inclusive, of general administration costs.

1. Salary and benefits specifically related to general administration.
2. The cost of facilities and associated utilities used for WIC purposes.
3. Medical equipment used for assessing hematological status and taking anthropometric measurements for WIC certification.
4. The cost of outreach services to persons potentially eligible for WIC.
5. The cost of WIC fair hearings.
6. The cost of monitoring and reviewing WIC Program operations.
7. The cost of screening for drug and other substance abuse.
8. The cost of travel and training, where associated with continuing education and/or membership in the National WIC Association (including committees) is allowable when the primary purpose is the dissemination of technical information.
9. The cost of membership for a LA in the National WIC Association.
10. Telephone and FAX equipment, installation, supplies, maintenance and monthly charges related to administration and operations, including cellular phones (if no phone is available at the clinic) and toll-free numbers.

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**NUTRITION EDUCATION**

The cost of nutrition education counseling and supplies at the time of a WIC certification and secondary contacts including:

1. Salary and benefits for services related to nutrition education.
2. Educational materials such as handouts, flip charts, videos, food models or other teaching aids directly related to nutrition education and given to WIC clients.
3. Equipment used in providing of nutrition education to WIC clients, including but not limited to VCR's, DVD players, etc.
4. Postage for mailing nutrition educational materials to WIC clients.
5. Training WIC nutrition educators to ensure competent staff and quality services are provided.
6. Evaluating WIC nutrition education programs.
7. Monitoring WIC nutrition education activities.
8. Providing translators and interpreters for nutrition education.
9. Space dedicated for nutrition education.
10. Collaborating with Head Start, EFNEP, etc. regarding nutrition education for WIC clients.
11. Teaching aids that are given to WIC clients that support nutrition education messages in an approved Nutrition Services Plan and for which prior written approval has been obtained from the SA.

**BREASTFEEDING (BF)**

All costs for promoting and supporting breastfeeding, including the following:

1. Salary and benefits related to breastfeeding.
2. Breastfeeding educational materials given to WIC clients.
3. Training for WIC Breastfeeding Peer Counselors (BFPC) and supervisors, including costs related to conducting training sessions and purchasing/producing materials. This pertains only to those LA's that receive BFPC funds.
4. Clinic space devoted solely to WIC Breastfeeding (BF) educational activities, including space set-aside for breastfeeding WIC infants.

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5. Breastfeeding aids that directly promote and/or support the initiation and continuation of breastfeeding. This may include the purchase of breast pumps if food funds are not available to cover the cost. Notify the SA if WIC funds will be used to purchase breast pumps.
6. Monitoring and evaluating BF activities.
7. Travel and related costs incurred by WIC staff to conduct BF activities or to attend training.
8. Promotional campaign/items (print, radio, television) aimed at a general audience concerning nutrition or breastfeeding are allowed only if materials can legitimately be used with WIC clients in an education context and LA has obtained prior written approval from the SA.

**CLIENT SERVICES**

All costs associated with client services and benefits directly for clients. Examples include:

1. Salaries and benefits of staff performing client services.
2. Certifying clients including intake, health screening, diet assessment, preparing file folders, filing, etc.
3. Providing basic health information during the certification appointment or secondary education session, e.g., parenting, toilet training.
4. Coordinating with other programs to promote a broader range of health and social services for clients.
5. Conducting and participating in surveys and studies that evaluate the impact of WIC on clients.
6. Travel expenses for WIC staff traveling to and from WIC clinic sites and to clients' homes to provide WIC benefits, if necessary.
7. Laboratory fees for no more than two hematological tests for anemia per client per certification period if within WIC guidelines.
8. Medical supplies necessary for WIC certification.
9. Postage for mailing WIC checks or other information to clients.
10. Printing of materials related to client services, and not related to nutrition education, breastfeeding, or immunization. Note: the costs of developing and printing educational materials are allowable WIC costs if the publications are targeted to and used for WIC's

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population. If it is to be used for programs other than WIC, those programs should pay a fair and equitable share of the costs.

11. Providing translators and interpreters for WIC client services.